

Annual Report Rainbow House Kenya

For the year Ending 31th December 2019

Registration number : 1111579

Content

Reference and Administrative Details

Structure, governance and management

Trustees' Report

Independent Examiner's Report

Financial Statements

Reference and Administrative Details

Chair

Samuel Cowan (Appointed 5 April 2021)

Co-Chief Executive Officer

Natasha Eve Taylor Brookes (Appointed 16 September 2021)

Trustees

Ms Lynda Ferrin

Mr Jonathan Cowan (resigned 31 March 2019)

Kathryn Alison Cowan (appointed 31 March 2019)

Natasha Eve Taylor Brookes (Appointed 16 September 2021)

Samuel Cowan (Appointed 5 April 2021)

Dr Robert Sillett MBE (Appointed 16 September 2021)

Robert Levins (Appointed 5 April 2021)

Dax Alexander Lewis Frame (Appointed 5 April 2021)

Secretary

Tanya Brookes

Trustees report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document. The Trustees confirm that the annual report and financial statement of the charity comply with the current statutory requirements, the requirements of the Governing Document and the provisions of the Statement of Recommended Practice (SORP) applicable to Charities.

The charity has adopted the receipts and payments basis of reporting this year which has resulted in a difference for the comparative figures. The reason for the change is to simplify and reduce the cost of the charity administration.

In the event of the Charity is being wound up members are required to contribute an amount not exceeding £1.

The Charity is based in the UK however, all charitable activities are being taking place in Kenya.

Recruitment and appointment of trustees

The Trustees are limited to a minimum number of three (3) with no upper limit. The Trustees have all been recruited from friends of the Charity, benefactors or nominees of benefactors; it is intended that this should continue. New Trustees are appointed by vote of the existing Trustees.

Induction and training of trustees

All Trustees appointed to date have been familiar with the detailed objectives and practical work of the Charity.

All Trustees have been encouraged to attend appropriate external training courses for Charity Trustees.

Risk management

The risks to which the Charity is exposed have been identified and reviewed by the Trustees. All such risks have been minimised by the implementation of suitable internal control procedures for the authorisation of all transactions and projects.

The Company's objectives are to:

To benefit mainly orphaned children in the Watamu Area of Kenya by providing a safe and secure environment in which they may grow up. Emphasis is placed on education and living by correct values and morals. A key objective is to ensure they will find employment and not have to resort to prostitution or theft to survive. HIV and AIDS risks are taught and enhanced.

PUBLIC BENEFIT: ACHIEVEMENT AND PERFORMANCE

Rainbow House opened its doors in July 2007 to house destitute and orphaned children. The home first opened the home with 10 children and slowly filled to full capacity during the following year to it's the capacity to house around 45 children. It is our goal to create a safe place for them to transition into young, educated adults who will be self-sustainable and make good decisions and remain part of the Rainbow community.

Many of the children had been either physically or sexually abused and needed time to adjust to their new surroundings and to know they were safe. Many also arrived with extremely serious medical conditions. We are already farming pigs and have sold all those other than two pregnant sows that will give us a litter of 12-16 piglets each.

Access to Education

The majority of the children had not received any formal education. Founder Lynda Ferrin plus two teachers set themselves the huge task of teaching children to the government standard so that they could attend the local school.

Over the next years, the majority of children were fortunate enough to be sponsored by private education. Some who were less academically able were left in the state system.

Financial Review:

The main source of income would be donations from the public and from other charitable organisations, Charitable activities would take place in Kenya.

Financial Review during the financial year ending 31 December 2019 Charity had £29,763 (2018 : £66,782) income and £41,906 (2018 : £50,051) of Charitable activities, resulting in a deficit of £12,233 (2018 : surplus of 16,731. As of 31 December 2019, Charity had £8,136 (2018: 20,369) cash in the bank.

Restricted funds:

Restricted funds at 31 December 2019 are nil (2018- nil)

Unrestricted funds

Unrestricted funds at 31 December 2019 amounted to £8,136 (2018- £20,369).

Reserve policy

Minimal Reserves are held by the Charity other than those represented by restricted funds. Monies are received from the various benefactors and are transferred to the appropriate African partners as appropriate. On this basis, there is no formal reserves policy.

Investment powers and restrictions

The Trustees have powers to invest in such assets as they see fit.

Statement of Trustees Responsibilities:

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (The United Kingdom Generally Accepted Accounting Practice).

Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far the Trustees are aware:

- There is no relevant audit information of which the charitable company's Independent Examiner are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with Charities Act 2011.

The annual report was approved by the trustees of the charity on 31/05/2022 and signed on its behalf by:

Natasha Eve Taylor Brookes


Natasha E. Brookes (May 31, 2022 11:50 GMT+1)

CO-Chief Executive Officer and Trustee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF RAINBOW HOUSE KENYA

I report on the accounts of the Charity for the year ended 31 December 2019 which are set out on pages 7 to 8.

Respective responsibilities of Trustees and Examiner

As the charity's Trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of S144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and as a result, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with S130 of the Act; and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act


have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



John Hill (FMAAT)
ACE Accounting
The White House
Denchworth Road
Grove
Oxfordshire
OX12 0AR

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current account	7,829	-	-
	c & w Client Account	307		-
	Kingdom Reserve	-		
	Total cash funds	8,136	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	LAND	Unrestricted	11,628	11,628
	TOYOTA PICK UP	Unrestricted	5,675	3,192
	NISSAN	Unrestricted	7,379	4,150
	TUK TUK	Unrestricted	1,345	757
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Accountancy Accrual	Unrestricted	1,200	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
		 Natasha Brookes (May 31, 2022 11:50 GMT+1)	Natasha Brookes	May 31, 2022